Work Cited

Athreya, Kartik B., and Devin Reilly. “Consumption Smoothing and the Measured Regressivity of Consumption Taxes. “ *Economic Quarterly* (10697225) 95.1 (2009): 75-100. Academic Search Premier. Web. 11 Dec. 2012.

The author looks at whether or not the consumption tax is a useful replacement to the corporate tax. Through her findings he discovers it’s possible but her personal belief is that it wouldn’t make such a huge improvement and could potentially hurt the economy.

The author uses examples and stats to help her establish her thesis. This fleshes out her paper very nicely.

I will probably be using this source. It is fairly useful for a counterargument to my solution.

Bird, Francis W. "Constitutional Aspects of the Federal Tax on the Income of Corporations." *Harvard Law Review* 24.1 (1910): 31-46. *Academic Search Premier*. Web. 27 Nov. 2012.

The author in the text is underlining the key aspects of what the constitution allows and does not allow when it comes to a corporate tax by citing court cases that prove his point. The author also talks about the Taft presidency.

This texts seems like it will be a decent source to use. The court cases will definitely be useful in the paper. This source is not a major source though, more like a secondary source.

Christofides, Simon, Alexander Christofides, and Nicos Christofides. "The Design of Corporate Tax Structures." *Mathematical Programming* 98.1-3 (2003): 493-510. *Academic Search Premier*. Web. 27 Nov. 2012.

The Christofides look at the problem with corporate tax as it pertains to multinational corporations. They note that getting taxed in more than one country is not ideal and then go on to give their solutions to the problems that face corporations and countries.

The authors pretty much rely solely on their own knowledge as they dissect the issues piece by piece giving detailed description and even equations to guide the readers along the path to the answer.

This paper will be useful as research continues, there is a lot of useful information and good incite from the Christofides. International Corporate taxes aren’t exactly the subject, but they do fit into the problem pretty well.

Cobb, David, and Jonathan Gates. “Incentives for Innovation.” *Engineering Management* 14.3 (2004): 14-17. Academic Search Premier. Web. 11 Dec. 2012.

This is a simple article that talks about a tax incentive for innovation. The author uses examples and statistics to support his paper.

Using stats the author makes the claim tax credits for R&D will help create innovation amongst companies.

I will be using this in my paper. It can be adapted to lowering the corporate tax to create more money for R&D.

Doran, Michael. "Managers, Shareholders, and the Corporate Double Tax." *Virginia Law Review* 95.3 (2009): 517-595. *Academic Search Premier*. Web. 27 Nov. 2012.

In the article Doran dissects the corporate double tax philosophy that the United States has maintained for many years. He talks about varying interest between shareholders and managers. Doran also talks about the reduction or removal of the tax on shareholder’s earnings.

Doran uses many reviews and charts to build his article. Through the many pages he uses examples such as bush and even a phrase from the sun god Helios to drive his topic forward.

The corporate double tax falls into the research quite nicely and will be even more interesting to read for a deeper understand as it increases the impact of the assignment.

Edwards, Chris. "Replacing the Corporate Income Tax with a Cash-Flow Tax." *CATO Journal* 23.2 (2003): 291-318. *Academic Search Premier*. Web. 27 Nov. 2012.

The text uses examples from Enron to discuss the flaws of the corporate tax. Edwards pushes for the Cash-Flow tax which specifically would be taxed on the receipts of goods.

The author uses the controversial topic Enron to dive deep into the corporate tax problem. He then uses background knowledge to discuss the benefits of a cash flow tax.

This essay seems like it will be useful. There is a lot to cover though and very little time to dissect it.

Henderson, Yolanda Kodrzycki. "A General Equilibrium Evaluation of Corporate Income Tax Reform." *Economic Inquiry* 25.4 (1987): 565. *Academic Search Premier*. Web. 27 Nov. 2012.

The article is a study on the corporate tax and how ineffective it is. Henderson says that households should be given choices on their portfolios and that corporations need to be taxed in a more effective manner.

This article will not be used in the research project. It just didn’t flow well or perhaps it was hard to understand. This will have to be replaced.

Jensen, Nathan M. "Fiscal Policy and the Firm: Do Low Corporate Tax Rates Attract Multinational Corporations?" *Comparative Political Studies* 45.8 (2012): 1004-1026. *Academic Search Premier*. Web. 27 Nov. 2012.

Jensen uses tests to look at the relationship between the corporate tax and multinational investments. The author looks at what would happen if tax reductions were put in effect. The author found not relationship.

Using facts and opinion Jensen creates a pretty well constructed article detailing his findings on the relationship of the corporate tax and multinational investments.

This article will take further review before it can be decided if it will be kept or canned in the research paper.

Jensen, Nathan M., and René Lindstädt. "Leaning Right and Learning from the Left: Diffusion of Corporate Tax Policy across Borders." *Comparative Political Studies* 45.3 (2012): 283-311. *Academic Search Premier*. Web. 27 Nov. 2012.

Jensen in this article writes about the implications of politics and how they affect corporate tax policy. Jensen takes a pretty middle of the road approach to bring the two sides together.

The author uses tests and many different examples to convey his ideas about how the left and right should look at corporate tax and work together.

This article will be useful as it shows a more bipartisan approach to getting corporate tax done.

Mehrotra, Ajay K. "American Economic Development, Managerial Corporate Capitalism, and the Institutional Foundations of the Modern Income Tax." *Law & Contemporary Problems* 73.1 (2010): 25-61. *Academic Search Premier*. Web. 27 Nov. 2012.

Metcalf, Gilbert E., and Ian Parry. "Tax Solutions." *Issues in Science & Technology* 22.3 (2006): 20-22. *Academic Search Premier*. Web. 27 Nov. 2012.

Metcalf uses data and his own opinions to discuss alternate tax solutions that would be more effective than our current system. These solutions include solutions for the corporate tax.

Using his own knowledge of the system and some outside sources Metcalf hopes to sway readers with the thoughts of a fairer system.

This article will more than likely be put into the research paper as there are some good solutions given.

Pirvu, Daniela, Logica Banica, and Alina Hagiu. "Implications of the Common Consolidated Corporate Tax Base Introduction on Tax Revenues (Case Study on Romania)." *Romanian Journal of Political Science* 11.1 (2011): 91-102. *Academic Search Premier*. Web. 27 Nov. 2012.

The article discusses a common consolidated corporate tax for the European Union. The author uses the Romanian government as an example of how it would effect a country.

Using facts from rulings and sources the Pirvu uses his research skills to do consider the effects of a consolidated corporate tax.

This could be used in the international aspect of corporate tax. It will take some adaption but will be quite useful.